

Title: **MEPRS Orientation**

Session: **M-4-0800 and M-4-1330**



Unit Objectives

After completing this module, workshop participants will be able to:

- Describe the primary purpose the Medical Expense and Performance Reporting System (MEPRS) satisfies in the Military Health System (MHS)
- List the three different types of data contained in MEPRS
- List and define at least the 1st-level Functional Cost Code (FCC) values used in MEPRS
- Distinguish between the purification and allocation (stepdown) processes conducted in MEPRS
- Describe the general cost components that make up “Total Expenses” in MEPRS



Outline

- Introduction
- MEPRS Account Structure
- MEPRS Data
 - Financial
 - Personnel
 - Workload
- Allocation Process
- Total Expenses



Introduction

- MEPRS: Medical Expense and Performance Reporting System
- Origin:
 - MEPRS evolved from two historical systems – the Uniform Chart of Accounts (UCA) and the Uniform Staffing Methodologies (USM)
 - The UCA focused on tracking expenses and the USM was concerned with manpower resources
 - In January 1985, the two systems were combined and the “MEPRS System” was born



Introduction

- Purpose:
 - Provide uniform reporting of expense, manpower, & workload for DoD Military Treatment Facilities (MTFs)
 - MEPRS is a system of manpower, cost distribution, and expense reporting that provides management with a basic framework for cost and work center accounting
 - Standardized reporting by Functional Cost Code (FCC)
- MEPRS = Information
- EAS = the hardware and software in which the information resides



Introduction

MEPRS Data:
DoD-
Standardized,
aggregated
by FCC

- Service-specific **Financial** data
 - Army: STANFINS
(Standard Army Financial System)
 - Navy: STARS/FL
(Standard Accounting and Reporting System-Field Level)
 - Air Force: GAFS-R
(General Accounting Financial System Rehost)
- Service-specific **Personnel** data
 - DMHRS*i*
(Defense Medical Human Resource System Internet)
- **Workload**
 - CHCS / WAM
(Composite Health Care System / Workload Assignment Module)



Introduction

- Workload – CHCS Source System:
 - The Composite Health Care system is installed at hundreds of DoD hospitals and clinics
 - CHCS is an automated medical information system supporting all DoD MTFs in providing comprehensive, quality health care to Uniformed Service Personnel, retirees, and family members
 - Sample Functions: Patient registration, admission, disposition, radiology, and pharmacy
- EAS IV Repository:
 - Replaces MEQS III as the source of central MEPRS data
 - Has significantly greater detail than MEQS III, to include: MTF source financial data, BENCATs, CPT Codes, and more detailed FTE Costs



MEPRS Data Path



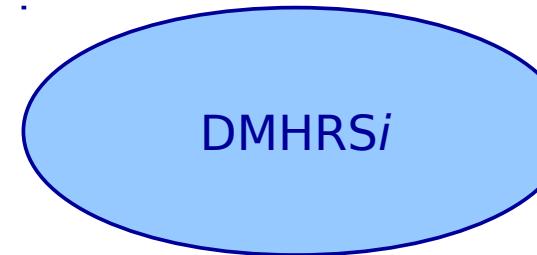
MTF merges data files in EAS*i* & conducts ad hoc queries



MTF transmits merged data to EAS IV Repository monthly



Admissions/Discharges
Bed Days
Visits
Ancillary Workload



Manpower Data
Salaries



O&M Expense
Obligation Data
PEC Data



MEPRS Account Structure Functional Cost Codes (FCCs)



Functional Cost Codes

- 4-letter MTF-specific codes representing work centers and used to track costs, workload, and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:
 - A - Inpatient Care
 - B - Ambulatory Care
 - C - Dental Care
 - D - Ancillary Services
 - E - Support Services
 - F - Special Programs
 - G - Medical Readiness



Functional Cost Codes

- The second letter identifies summary accounts within MTF functional categories:
 - A = Inpatient Care
 - AA = Medical Care
 - AB = Surgical Care
 - AC = Obstetrical / Gynecological Care
- The third letter identifies particular work centers within summary accounts:
 - A = Inpatient Care
 - AA = Medical Care
 - AAA = Internal Medicine
 - AAB = Cardiology
 - AAD = Dermatology



Functional Cost Codes

- The fourth letter is MTF-unique and used to identify specific location or type of costs and workload:
 - B = Ambulatory Care
 - BH = Primary Medical Care
 - BHA = Primary Care Clinics
 - BHAM = Primary Care Clinic - TMC-1
 - BHAW = Primary Care Clinic - TMC-5



Functional Cost Codes

- Sample Inpatient accounts:
 - A = INPATIENT CARE
 - AA = Medical Care
 - AB = Surgical Care
 - AC = Obstetrical / Gynecological Care
 - AD = Pediatric Care
 - AE = Orthopedic Care
 - AF = Psychiatric Care
 - AG = Family Practice Care
 - AZ = Extended Care Services
 - ABZ = Surgical Care, NEC



Functional Cost Codes

- Sample Ambulatory accounts:
 - B = Outpatient Care
 - BA = Medical Care
 - BB = Surgical Care
 - BC = Obstetrical / Gynecological Care
 - BD = Pediatric Care
 - BI = Emergency Medical Care
 - BJ = Flight Medicine Care
 - BK = Underseas Medicine Care
 - BBJ = Pediatric Surgery Clinic
 - BBZ = Surgical Care, NEC
 - BHAR = Troop Medical Clinic #1



Functional Cost Codes

- Sample Dental accounts:
 - C = Dental Care
 - CA = Dental Services
 - CB = Dental Prosthetics
 - CBA = Dental Laboratory
 - CBZ = Dental Prosthetics, NEC



Functional Cost Codes

- Sample Ancillary accounts:
 - D = Ancillary Accounts
 - DG = Same Day Services
 - DGA = Ambulatory/Same Day Surgery
 - DGB = Hemodialysis
 - DGD = Peritoneal Dialysis
 - DGX = Same Day Services Cost Pools
 - DGZ = Same Day Service, NEC



Functional Cost Codes

- Sample Support Services accounts:
 - E = Support Services
 - EA = Depreciation
 - EAA = Inpatient Depreciation
 - EAB = Outpatient Depreciation
 - EAC = Dental Depreciation
 - EBA = Command
 - EBB = Special Staff
 - EBC = Administration
 - EBD = Clinical Management
 - EBE = Graduate Medical Education Support



Functional Cost Codes

- Sample Special Programs accounts:
 - F = Special Programs
 - FAF = Screening and Testing Program
 - FAI = Physiological Training / Support Program
 - FAK = Student Expenses / Work-hour
 - FAL = Continuing Health Education
 - FAZ = Health Programs Not Elsewhere Clsfd
 - FBB = Preventive Medicine
 - FBC = Industrial Hygiene Program



Functional Cost Codes

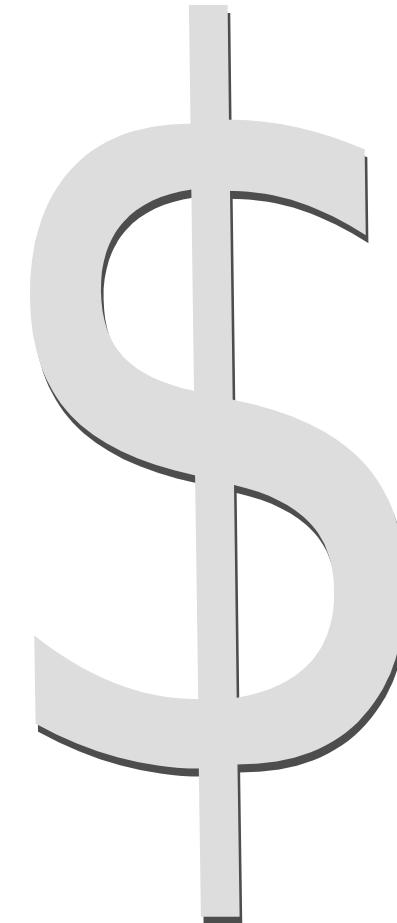
- Sample Medical Readiness accounts:
 - G = Medical Readiness
 - GAA = Deployment Planning & Administration
 - GAB = Other Readiness Planning & Admin
 - GBB = Other Readiness Exercises
 - GCA = Readiness Training Conducted Locally
 - GCB = Other Readiness
 - GDA = Unit or Personnel Deployment
 - GEA = Pre-positioned War Reserve



MEPRS Data

Financial Data

- Kinds of Dollars
 - Pay Data
 - Military
 - Civilian
 - Contracts
 - Supplies
 - Equipment
 - Base Operations
 - Depreciation





Financial Data

- Pay Source Differences
 - Military pay is derived from Service-specific Composite Military Pay Tables
 - On the civilian side, actual pay is used
 - All military and civilian pay is captured in MEPRS through DMHRS*i*



Financial Data

- DoD-standardized financial data

DoD	Air Force	Army	Navy
SEEC - Standard Expense Element Code	EEIC - Element of Expense Investment Code	EOR - Element of Resource	EE - Expense Element
PEC - Program Element Code	PEC - Program Element Code	AMSCO - Army Management Structure Code	SAG - Subactivity Group



Service-specific pure financial data are also available in the EAS IV Repository



Personnel Data

- Full Time Equivalent (FTE)
 - Amount of labor available to the MTF work center if a person works 1 month
 - $168 \text{ Person-Hours} = 1 \text{ FTE}$
(Avg. 21 Days/Month \times 8 Hours)
- Assigned FTEs
 - Listed on facility staffing documents
- Available FTEs
 - Includes assigned, attached, borrowed, contracted, volunteers
- Non-Available FTEs
 - Leave, loaned



Personnel Data

Total Assigned / Available

FTEs

Personnel
Category

Skill Type

Skill Type
Suffix



Personnel Data

Total FTEs

7 Person Categories

Officer
Enlisted
Civilian
Contract
Other

Clinicians

Direct Care Professionals

Registered Nurses

Direct Care Para-professionals

Admin/ Clerical/Log

Physician
Dentist
Medical Resident
Medical Fellow
Medical Intern
Dental Intern
Dental Resident
Veterinarian

Physician Assistant
Nurse Practitioner
Nurse Midwife
Nurse Anesthetist
Community Health
Occupat. Health
Nurse
Clinical Nurse
Specialist
Other DC

Registered Nurse
Other

LPN or LVN
Nursing Assistant
Other

Logistics
Clerical
Administrator
Other



Workload Data

- With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS
- The Workload Assignment Module (WAM) of CHCS automates the interface with EAS and includes beneficiary category and Current Procedural Terminology (CPT) data



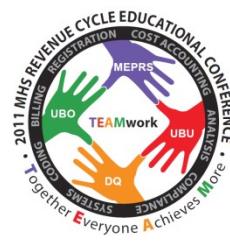
Workload Data

- Inpatient Services (A)
 - Admissions
 - Dispositions
 - Occupied Bed Days
 - Bassinet Days
- Ambulatory Services (B)
 - Ambulatory Visits
 - Evaluation & Management (E&M) Codes
 - CPT Codes



Workload Data

- Dental Services (C)
 - American Dental Assn. Weighted Values
 - American Dental Assn. Lab Weighted Values
- Ancillary Services (D)
 - Raw and Weighted Procedures
 - Minutes of Service (Surgical Services)
 - Hours of Service (ICU)
 - CPT-4 Codes (EAS IV)
- Special Programs (F)
 - Immunizations
 - Visits



Expense Allocation



Expense Allocation

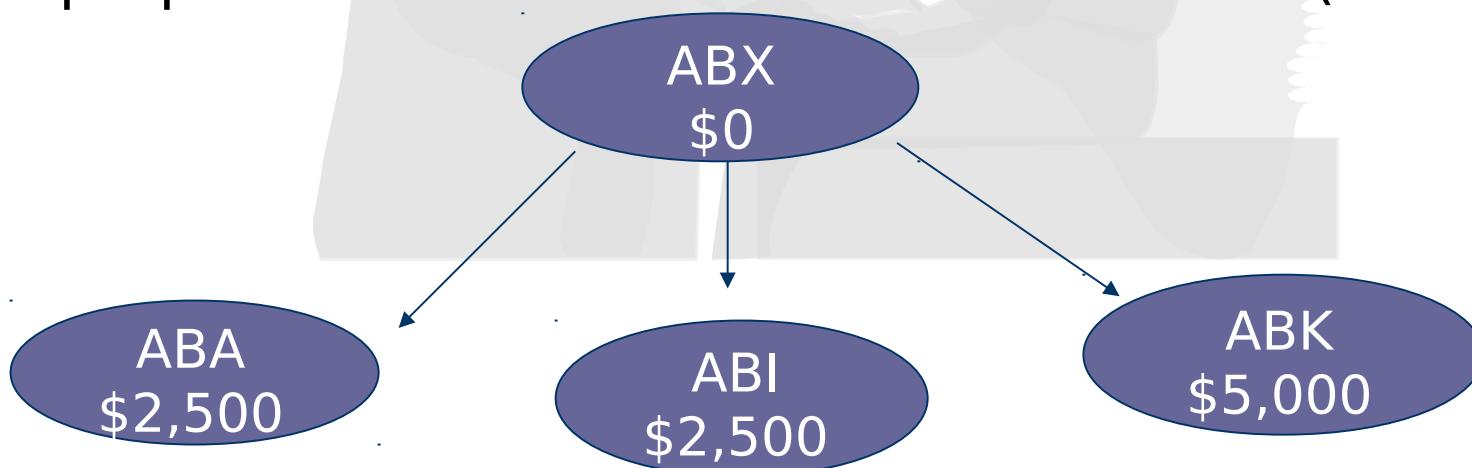
- Cost Pools

- Cost pools are identified with an “X” in the 3rd FCC position
- Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel, or supplies; for example, mixed wards
- Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload
- Cost pools are purified in alphabetical order before allocation of support and ancillary expenses



Expense Allocation

- Ward 3E has several nurses assigned to the cost pool (Nursing Salary dollars) shared by three specialties – Cost Pool ABX (\$10,000)
 - ABA - General Surgery (2500 MOS)
 - ABI - Plastic Surgery (2500 MOS)
 - ABK - Urology (5000 MOS)
- Nursing Salary dollars accumulated in ABX (\$10,000) are purified based on each specialty's proportional Ward 3E minutes of service (MOS)





Expense Allocation

Parent DMIS ID	4th Level FCC	Direct Expenses
0109	AAAA	\$ 1,044,639
0109	AABA	\$ 244,757
0109	AADA	\$ 658
0109	AAEA	\$ 1,767
0109	AAXE	\$ 2,329,272
0109	AAXF	\$ 2,333,061
0109	ABAA	\$ 379,421
0109	BAM5	\$ 12,028
0109	BAO9	\$ 213,957
0109	BAXF	\$ 41,604
0109	BAXH	\$ 213,906
0109	CAAE	\$ 1,258,181
0109	DAAA	\$ 3,006,612
0109	DAXA	\$ 44,159,937
0109	DDBA	\$ 85,373
0109	EAAA	\$ 2,014,889
0109	FFCB	\$ 41,131
0109	GAAA	\$ 54,538

This spreadsheet depicts different types of 4th Level Functional Cost Codes. Highlighted in green are the COST POOLS.



Expense Allocation

- Final Operating Accounts
 - A - Inpatient Care
 - B - Ambulatory Care
 - C - Dental Care
 - F - Special Programs
 - G - Medical Readiness
- Intermediate (Stepdown) Accounts
 - D - Ancillary Services
 - E - Support Services



Expense Allocation

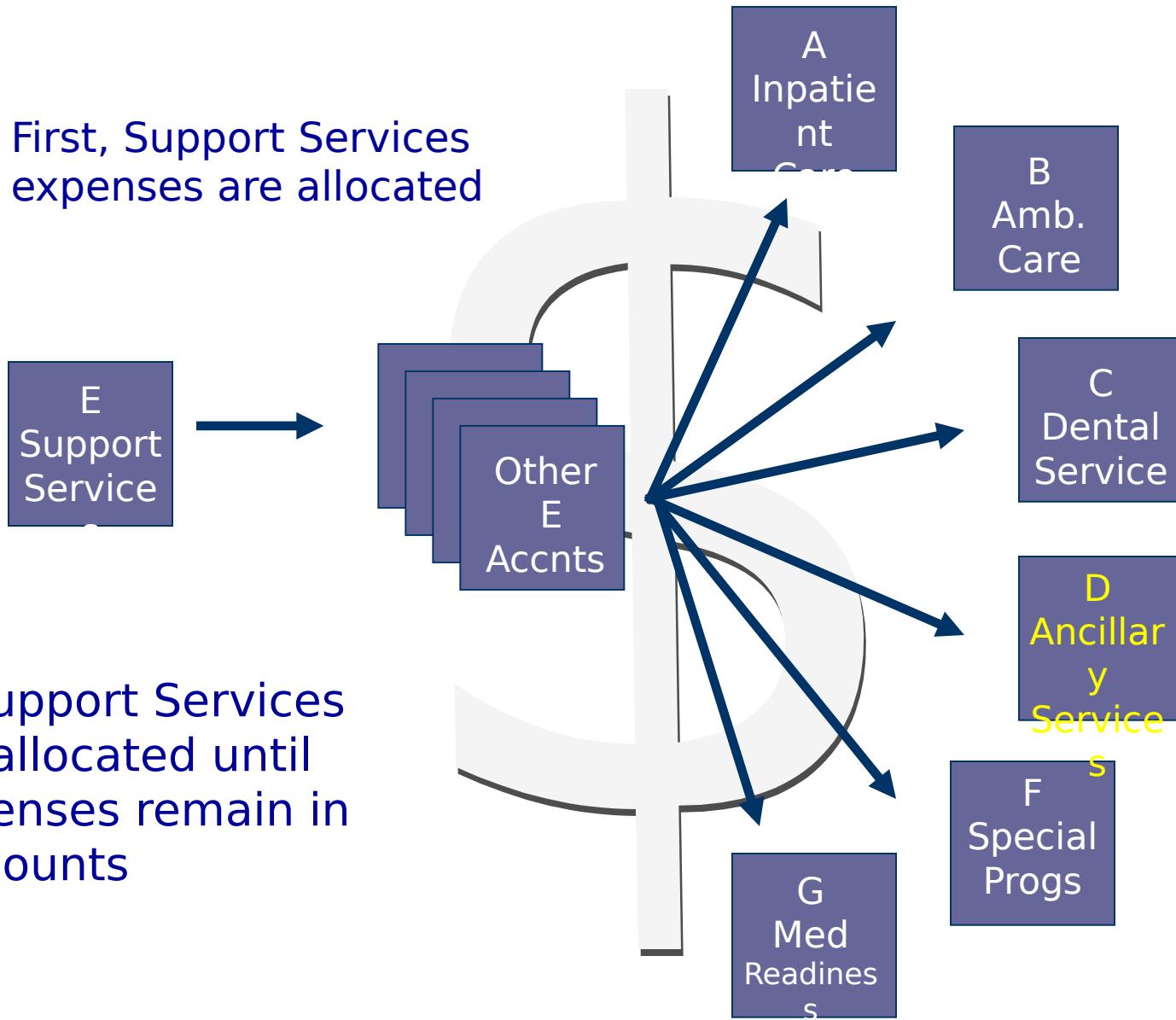
- Allocation (stepdown) of Support Services and Ancillary Services costs across final operating accounts
- Costs are allocated based on performance factors established by DoD 6010.13M
 - Weighted procedures performed
 - Hours / Minutes of Service performed
 - Square footage cleaned



Expense Allocation

First, Support Services expenses are allocated

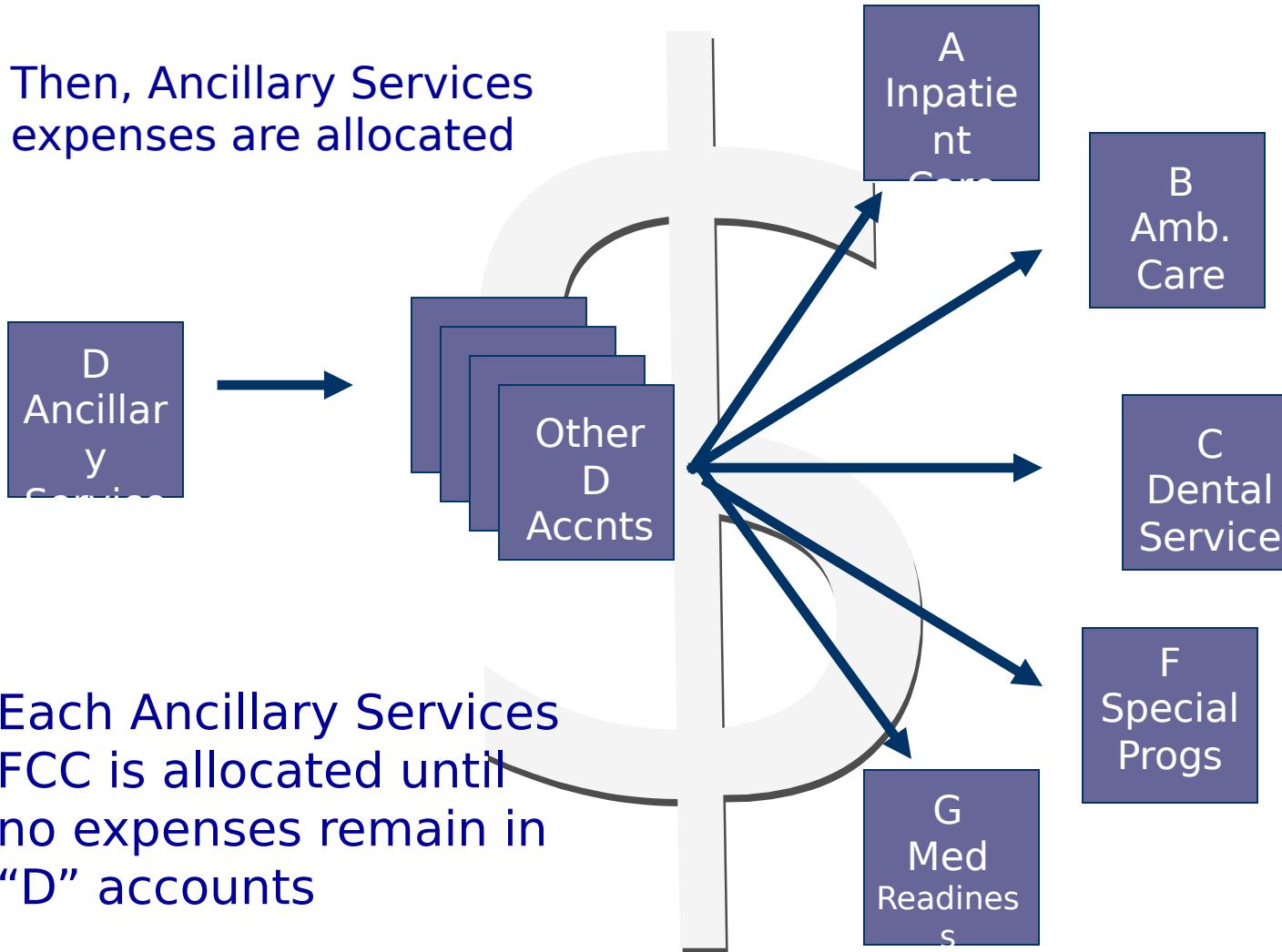
Each Support Services FCC is allocated until no expenses remain in “E” accounts



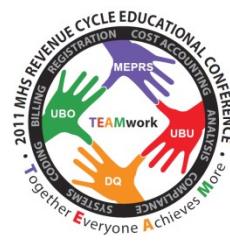


Expense Allocation

Then, Ancillary Services expenses are allocated



Each Ancillary Services FCC is allocated until no expenses remain in “D” accounts



Total Expenses



Total Expenses

- Total Expenses:
 - Direct Expenses
 - Supplies
 - Labor
 - Etc.
 - Expenses from Cost Pools
 - Expenses Contributed
 - Expenses from Ancillary (D) accounts
 - Expenses from Support (E) accounts



Total Expenses





Total Expenses

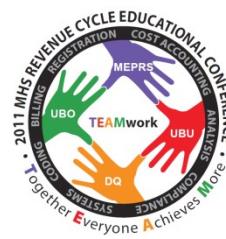
Total Expenses Formula

Business Objects

Direct Expense

- + Purified Expense
- + Stepdown Expense Contributed
- + Stepdown Expense from D
- + Stepdown Expense from E

= Total Expenses



Total Expenses

3rd Level FCC	Direct Expenses	Purified Cost Pools	Support Services E	Ancillary Services D	Expenses Contributed	Total Expenses
AB	\$5	\$15	\$5	\$8	-	\$33
ABI	\$5	\$5	\$3	\$4	-	\$17
ABX	\$20	-	-	-	\$(20)	\$-
DBA	\$10	-	\$2	-	\$(12)	\$-
EFA	\$10	-	-	N/A	\$(10)	\$-



Functional Guidance



Functional Guidance

- DoD 6010.13M

- Provides Tri-Service guidance to all MEPRS reporting MTFs / DTFs
- Contains policy and guidance for implementation of MEPRS program
- Download from/access Online: www.meprs.info

Chapter 1:	Background
Chapter 2:	Chart of Functional Cost Codes
Chapter 3:	Manpower & Expense Assignment
Chapter 4:	Reporting Requirements
Chapter 5:	MEPRS Issue Process
Appendices	Acronyms, Definitions, Guidelines for reporting FTE



TMA MEPRS Oversight

- MEPRS Management Improvement Group (MMIG)
 - Established in 1999
 - Provides Functional Oversight
 - Tri-Service Integration, Standardization and Compliance
 - Automated Information System Oversight
 - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
 - Meeting Minutes and Information on www.meprs.info



Functional MEPRS POCs

- ◆ **Army**

Name and Contact information
Redacted

- ◆ **Navy**

Name and Contact information
Redacted

- ◆ **Air Force**

Name and Contact information
Redacted

- ◆ **TMA**

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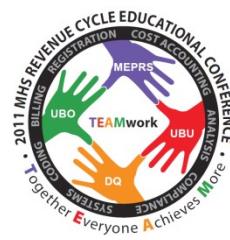
Useful Websites

- TMA MEPRS Website
www.meprs.info
- Army MEPRS Website
www.ampo.amedd.army.mil/
- Navy MEPRS Website
<http://navymedicine.med.navy.mil>
- Air Force MEPRS Website
www.afms.mil/sgmc/
- MHS Help Desk
www.mhs-helpdesk.com



Unit Objectives

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Questions?